

**Abstract**

This invention relates to an isolation gasket intended to reduce the damage and wear of finishing layers, such as ceramic tiles, when installed over a rigid support layer, such as concrete. The disclosed isolation gasket prevents the propagation of cracks that may develop in the supporting layer through to the finishing layer. A preferred isolation gasket is a low-density, crosslinked polyolefin foam having a density of from about 60 kg/m<sup>3</sup> to about 200 kg/m<sup>3</sup>, a compressive strength of from about 1/5 kg/cm<sup>2</sup> to about 8 kg/cm<sup>2</sup>, a shear strength of at least 2 mm, and a thickness of at least 0.5 mm.